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Proposed Counsel for Debtors and Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

In re:)	
)	
EASY STREET HOLDING, LLC, <i>et al.</i> ,)	Bankruptcy Case No. 09-29905
)	Jointly Administered with Cases
Debtors.)	09-29907 and 09-29908
)	
Address: 201 Heber Avenue)	Chapter 11
Park City, UT 84060)	
)	Honorable R. Kimball Mosier
Tax ID Numbers:)	
35-2183713 (Easy Street Holding, LLC),)	
20-4502979 (Easy Street Partners, LLC), and)	[FILED ELECTRONICALLY]
84-1685764 (Easy Street Mezzanine, LLC))	

**DECLARATION OF WILLIAM SHOAF IN SUPPORT
OF EASY STREET PARTNERS, LLC'S MOTION FOR ORDER
AUTHORIZING THE PAYMENT OF PREPETITION TAXES IN THE
ORDINARY COURSE OF BUSINESS**

I, William Shoaf, pursuant to 28 U.S.C. § 1746, hereby declare that the following is true
to the best of my knowledge, information and belief:

1. This declaration is submitted in support of the motion (the "Motion") of Easy Street Partners, LLC, ("Partners") for an order authorizing the payment of prepetition taxes in the ordinary course of business. Unless otherwise stated in this declaration (the "Declaration"), I have personal knowledge of the facts set forth herein.

2. On September 14, 2009, (the "Petition Date"), Partners filed in this Court a voluntary petition under chapter 11 of title 11 of the United States Code §§ 101, et seq. (the "Bankruptcy Code"). Partners continues to operate its business and manage its property as a debtor-in-possession.

3. Prior to the Petition Date, Partners incurred approximately \$56,000 in taxes owed to the Utah State Tax Commission (the "Taxing Authority"). Of the \$56,000, Partners incurred approximately \$23,225 in taxes (the "Taxes") owing to the Taxing Authority in connection with the operation of the Sky Lodge and the restaurant therein for prepetition sales, transient occupancy and prepared food taxes in the month of August 2009. The approximately \$23,225 in Taxes is comprised of \$18,850.81 related sales taxes, \$1,593.79 related to prepared food taxes, and \$2,780.44 related to transient occupancy taxes.

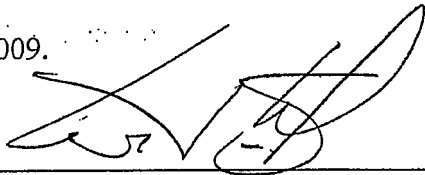
4. The approximately \$23,225 in Taxes incurred in August 2009 are last payable without penalty on September 30, 2009, and the Taxing Authority may assert a right to revoke Partners' liquor license. The loss of the liquor license would be harmful to the profitability of the Sky Lodge and the restaurant located therein and would thus harm Partners ability to reorganize.

5. The payment of the approximately \$23,225 in Taxes is a necessary and ordinary business expense, and is provided and contemplated for in the estimated amount of \$23,000, in the budget annexed to the Stipulated Interim Order on Motion of Easy Street Partners, LLC for

Interim and Final Orders (I) Authorizing use of Cash Collateral Pursuant to 11 U.S.C. § 363 and Granting Adequate Protection to West LB, AG, and (II) Scheduling a Final Hearing Pursuant to Bankruptcy Rule 4001(b) entered on September 16, 2009.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

DATED this 30th day of September, 2009.



William Shoaf

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